

असाधारण EXTRAORDINARY

भाग 11-खण्ड 2 PART II-Section 2

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

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नई विल्ली, मंगलवार, विसम्बर 1, 1992/ग्रप्रहायण 10, 1914 NEW DELHI, TUESDAY, DECEMBER 1, 1992/AGRAH AYANA 10, 1914

इस भाग में भिन्न पुष्ठ संख्या दी जाती है जिससे कि यह ग्ररूग संकलन के रूप में रखा जा सके। Separate paging is given to this Part in order that it may be filed as a separate compilation

LOK SABHA

The following Bill was introduced in Lok Sabha on 1st December, 1992: ---

BILL NO. 168 of 1992

A Bill further to amend the High Court Judges (Conditions of Service) Act, 1954 and the Supreme Court Judges (Conditions of Service) Act, 1958.

BE it enacted by Parliament in the Forty-third Year of the Republic of India as follows: -

- 1. (1) This Act may be called the High Court and Supreme Court Judges (Conditions of Service) Amendment Act, 1992.
- (2) It shall be deemed to have come into force on the 1st day of April, 1986.
- 2. In the High Court Judges (Conditions of Service) Act, 1954, in section 22D, after clause (c), the following clause shall be inserted, namely:—
 - "(d) the value of leave travel concession provided to a Judge and members of his family,".
- 3. In the Supreme Court Judges (Conditions of Service) Act, 1958. in section 23D, after clause (c), the following clause shall be inserted, namely: ---
 - "(d) the value of leave travel concession provided to a Judge and members of his family,".

Short title and commence-

ment.

Amendment of section 22D of Act 28 of 1954.

Amendment of section 23D of Act 41 of 1958,

STATEMENT OF OBJECTS AND REASONS

The Judges of the Supreme Court of India and the High Courts are entitled to the facility of leave travel concession more than once every year. The value of leave travel concession is, however, exempt from income-tax to the extent of only two journeys performed in a block of four calender years. The Judges have, therefore, to pay income-tax on the value of such leave travel concessions which exceed the aforesaid limit prescribed under the Income-tax Act, 1961.

- 2. It is, therefore, proposed to exempt from income-tax the entire value of leave travel concessions made available to the Judges of the Supreme Court of India and the High Courts. Since the enhanced facility was being extended to the Judges since 1st April, 1986, it is proposed to grant such exemption from the said date.
 - 3. The Bill seeks to achieve the above objects.

NEW DELHI; The 11th November, 1992. H. R. BHARDWAJ.

C. K. JAIN, Secretary-General.